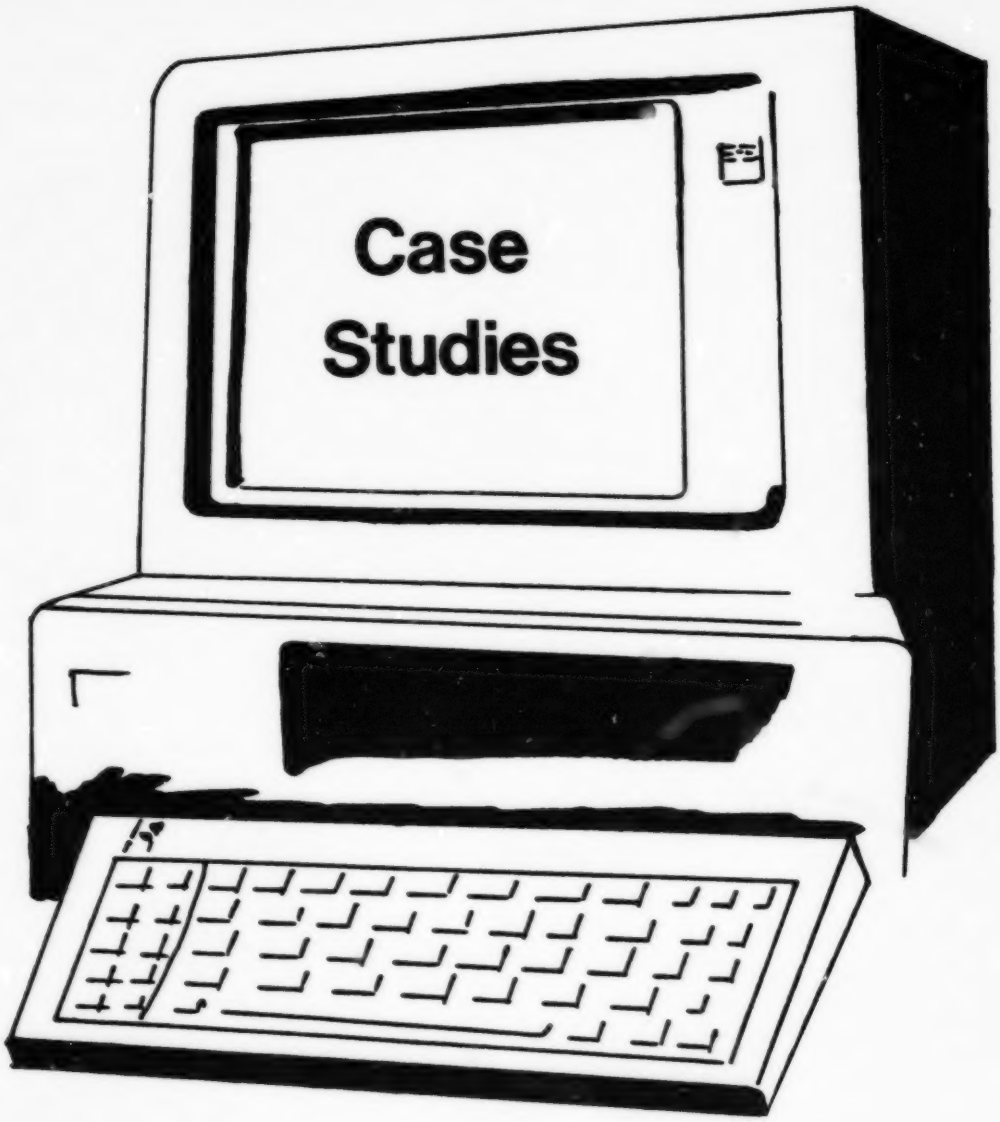
Ontario

A
Management
Advisory
Publication

Microcomputers in Small Municipalities



November 1985

86-1518/

Copies available from:

Ontario Government Bookstore
880 Bay Street
Toronto, Ontario

Or by mail, prepaid from:

Publications Centre
880 Bay Street, 5th Floor
Toronto, Ontario
M7A 1N8

Price: $6.00

ISBN: 0-7729-0915-6

Microcomputers in Small Municipalities

Case Studies

Ministry of
Municipal Affairs

Honourable
Bernard Grandmaître
Minister

Glenn R. Thompson
Deputy Minister

November 1985

MICROCOMPUTERS IN SMALL MUNICIPALITIES
CASE STUDIES

TABLE OF CONTENTS

		PAGE
	Preface	1
1.	Introduction	1
2.	Case Study No. 1	3
3.	Case Study No. 2	9
4.	Case Study No. 3	15
APPENDIX:	Checklist for Computer Selection Process	24

PREFACE

In accordance with its mandate to support municipal initiatives, the Ministry of Municipal Affairs has produced two series of publications about microcomputers, one series for small municipalities (those with populations of about 5,000 or less), and the other series for larger municipalites.

This publication is the last in the first series entitled Microcomputers in Small Municipalities, comprising four publications:

- A Guide
- A Workbook
- A Catalogue
- Case Studies

The Guide describes the issues and concerns associated with the acquisition and use of microcomputers by small municipalities. The Workbook provides tools to be used when completing the tasks of acquiring and using a microcomputer. The Catalogue provides information about vendors of hardware and software and also identifies small municipalities that are using microcomputers. This present publication, the Case Studies, describes the experiences of selected small municipalities that have installed microcomputer systems.

MICROCOMPUTERS IN SMALL MUNICIPALITIES
CASE STUDIES

1 - INTRODUCTION

This publication describes three cases where clerical applications have been converted to microcomputer technology by municipalities in Ontario. Not all of these conversions were initially successful. In some cases, delays in implementing the system were both embarrassing and costly to the municipality. However, there are lessons to be learned by examining the methods employed in these cases and in determining their degree of success.

Case studies No. 1 and No. 2 are good examples of municipalities which believed at the time that they were doing the right thing. Difficulties later on forced them to reassess their approach. They have provided comments and advice about their experiences in this publication. Case study No. 3 is an excellent example of how to go about acquiring and implementing microcomputer systems.

Case Study No. 3 includes steps which are typical of those taken in implementing successful microcomputer solutions in municipalities. The reader is cautioned that, although these steps are generally accepted to be good management practice, strict adherence to them alone does not necessarily guarantee a successful system. However, by observing these guidelines, municipalities will be able to reduce their risks while being in a more favourable position to take corrective action in the event that problems do arise.

All three municipalities purchased turn-key systems. That is, the supplier was responsible for providing all of the hardware and the software to make these applications operational. The methods that were used by each of the municipalities to contract for and monitor the implementation and system deliverables differed. Each case is examined individually.

All references to specific municipalities and suppliers have been eliminated in this publication. The intent is to describe some real-life situtions, analyze their strengths and weaknesses, and learn from the experiences of others.

This publication is aimed at the smaller municipality which may not have the systems staff or resources necessary to provide guidance in this area.

At the time that the data for this publication was gathered, only fourteen municipalities under 5,000 population reported the use of microcomputers in their municipality. The situations described in this publication may not be representative of municipal microcomputer experience today.

CASE STUDY NO. 1

A SMALL TOWNSHIP

IN CENTRAL ONTARIO

BACKGROUND

Case study No. 1 is a small township in central Ontario located on the outskirts of a larger town. There are no major industrial or agricultural enterprises in the area, which supports a population of about 1,600 people. Most of the residents either work in surrounding towns or are involved in tourism. The township employs seven full-time employees. The fire department is manned by volunteers and there is no full-time recreation board.

The clerk-treasurer began investigating automated accounting and municipal support systems about a year earlier. The systems then in use by the municipality were essentially manual and met its day-to-day requirements. However, the systems were outdated and their operation was time-consuming. The annual audit of the municipality was unduly expensive since the auditors had to carry out additional accounting tasks to finalize the books. An improved method of producing the financial statements was needed.

INVESTIGATION AND FINDINGS

The clerk-treasurer received Council's approval to investigate the availability of computerized systems applicable to the smaller municipality. He attended seminars, presentations and read trade journals, at the same time drawing up a statistical report outlining such key municipal factors as the number of tax bills produced, frequency of billing, number of cheques issued, water bills produced, number of invoices, etc.

At that time, he was unable to find any municipal software operating successfully on microcomputers. Vendors of mini-computers were then consulted to ascertain their offerings. The statistics that had been collected earlier were used to assist in the evaluation of the vendors' hardware/software proposals.

A presentation was eventually made to Council by a supplier of mini-computer systems for the hardware and associated software to run the following municipal applications on a microcomputer:

- tax billing and receivables
- accounts payable
- general ledger
- payroll
- budget planning and control

The total cost of the system was just under $20,000 which included all necessary hardware and the software noted above.

The clerk-treasurer carried out a cost/benefit analysis, taking into consideration such factors as improved cash flow, reduced interest on borrowed funds and improved management reporting capabilities. The cost/benefit analysis study showed that the system would pay for itself within five years. Council approved his recommendation that the system be purchased.

TRAINING AND IMPLEMENTATION

Once the decision had been made to purchase the equipment, the clerk-treasurer attended a three-day training seminar at the supplier's office. The basic functions of the system software were illustrated and explained. Also, an opportunity was given to experiment with the application software.

Back at the office, the task of building the necessary files for the general ledger, accounts payable, tax and budget systems was started. When this was completed, the four systems were installed. With the exception of the tax system, the other three systems had only minor start-up and training problems. The tax system was eventually implemented. However, because of the delays in the printing of the 1984 interim tax bills, the township's cash flow was affected and municipal officials were compelled to borrow funds that year.

The payroll system was not successfully implemented. This package was originally designed for operation on a larger computer, also marketed by the supplier. Only after the township had committed itself to the system did they learn that the payroll software had not yet been converted from the larger computer to run on the micro. The supplier assured the township, however, that this conversion was progressing and that the new software would be available in time for the start of the payroll year.

Months later, the system was still not operational. Assurances were then received from the supplier that the payroll system would be available imminently. For several months the clerk-treasurer was told that the problems were corrected and that the new version of software would be delivered any day now. Finally, the township abandoned any further attempts to implement the payroll software.

CONCLUSIONS

This township became involved in automated data processing after reviewing municipal hardware and software systems and performing a cost/benefit analysis study. Their first impressions of the selected hardware and software packages were extremely favourable. The exact status of the payroll system was not made clear to the township prior to acquisition.

In the clerk-treasurer's view, the supplier failed to live up to his commitments about delivering the payroll system. About this same time, the supplier was using this township's name as an example of a successful implementation. This no doubt influenced the sale of identical hardware and operating software to neighbouring municipalities. The clerk-treasurer assisted these other municipalities in the training of their staff. He performed these tasks in a spirit of municipal co-operation and has no doubt provided service of value to the supplier in doing so. In fact, his system is being installed in these other municipalities.

Although the municipalities involved were confident that the tax system problems would eventually be resolved and that the payroll system software would ultimately be installed and function according to original expectations, they endured much frustration and, in at least one case, added expense. Had a formal contract been established with the supplier at the outset, many of these problems might have been avoided.

The clerk-treasurer of this township offers the following advice to prospective purchasers of micro-computing equipment: "When selecting software that is vital to your municipality's administration, take the time to ensure that it not only works properly but that it does everything that the supplier claims. Also, if you are considering the purchase of several software packages from a single supplier, ensure that the supplier is able to deliver all of the packages as claimed and that each of the packages is fully operational before paying in full."

It is essential that both the vendor and the municipality have a clear statement of what will be done, when it will be done, and by whom in each organization. Critical points must be identified (e.g., date for interim billing), together with agreement as to the extent of liability for costs incurred. It is also important to identify who in each organization has the authority to change any part of the agreement and under what circumstances. It is equally important to document decisions and events. This helps to ensure that both parties understand and agree to the impact of changes.

Municipalities are advised to see the software operating on the hardware that the municipality will be using, not on some other hardware configuration at the supplier's site. Also, be wary of suppliers who rewrite or modify computer software to run on a computer of a different size or configuration. In many cases, several options or capabilities have to be eliminated to make the software fit the other computer, especially if it is smaller. Lastly, some sort of contractual arrangements should be made to bind the supplier to deliver on his promises; for example, some type of monetary holdback or some other method may be necessary.

CASE STUDY NO. 2

A VILLAGE IN CENTRAL ONTARIO

BACKGROUND

Case Study No. 2 is a village in central Ontario with a population of approximately 1,000 permanent residents. The village also provides service to an area of surrounding cottages and rural dwellings. Most residents are either employed in small local businesses or commute to nearby larger towns.

The assessment base of about $1 million generates annual taxes of about $285,000. There are 550 tax bills and 500 public utility commission accounts. The commission operates out of the same office as the village, which has five full-time employees; a clerk-treasurer, a police officer and three maintenance personnel. It is served by a volunteer fire department and recreation board.

Like many small municipalities, virtually all of the administrative functions are performed manually. However, the tax billing and receivables are handled by a computer service bureau in a nearby city. The public utility billing and receivables are handled on a ledger card posting machine.

INVESTIGATION AND FINDINGS

The clerk-treasurer, who had gained some familiarity with automated data processing in a previous job, recognized the limitations of the ledger card system. With Council's approval, he began investigating alternatives to the existing processing methods. He first sought to identify a service bureau that could provide the level and scope of services required by the village. None could be found, nor were any timesharing services available at that time at a reasonable cost. The pooling of resources with other municipalities was briefly considered - possibly to acquire and share a larger machine and a common set of software. It was decided, however, that the village would be best served by acting independently.

The clerk-treasurer attended trade shows and upon reviewing the software offerings concluded that good municipal software for microcomputers was just nearing completion but was not yet available. After performing a cost/benefit analysis study, it was decided to purchase a microcomputer business system. The choice of this system was based primarily on cost and an assurance from the sales representative that a line of municipal government software was available at a reasonable cost and could be installed in the village's microcomputer.

The manufacturer stated that a programmer would be made available to the village at no additional cost to complete any required changes to the software. The software selected cost $7,000. The hardware was another $7,000. The application software packages selected were :

- tax billing and receivables
- utilities billing
- accounts payable
- general ledger (incl general receivables)

The clerk-treasurer had broadly identified the required functional and operational characteristics of his needs. These did not appear to cause any concern to the software supplier at the time. A formal contract was not signed nor was there any firm set of specifications against which the software would be measured.

TRAINING AND IMPLEMENTATION

The software was delivered and installed; however it did not perform all of the tasks that the village expected. In addition, it contained programming errors. The Village identified the shortcomings as due to the programmer and agreement was reached as to the remedies required. An extended period elapsed during which the programmer was either not available or apparently not inclined to live up to the agreement. The village tried in vain to overcome these setbacks by making representations to the supplier.

The delays persisted and finally another programmer was selected by the supplier to assist the village. Difficulties then arose contacting the new programmer. The village then tried to get the original programmer to return. Eventually, three systems were ready to implement; tax billing/receivables, utilities billing and general receivables. The accounts payable and general ledger systems were not yet ready to install.

CONCLUSIONS

This village seeking to improve upon its administrative processes by turning to automation, entered into an agreement with a well-known vendor in the industry. The hardware arrived quickly enough; however, it soon became apparent that the software was not available in a version that met the village's requirements. Both the supplier and the village entered into an agreement without the benefit of a formal contract against which the software could be evaluated. In the absence of such a formal agreement, the village has no protection with regards to installation problems or any guarantee of support for future enhancements which may be required. A third party, the contract programmer, got involved at the suggestion of the supplier but his time was obviously spoken for elsewhere and neither party apparently had much control over his activities. The village was not able to control their sole programming resource for more than a year. In the opinion of the village, the programmer failed to live up to his obligations and to perform his duties in a professional manner.

The supplier has used this village as a reference for an example of working software in a municipal environment. At least one other municipality has acquired equipment from this supplier based upon this reference.

The clerk-treasurer offers this advice to other prospective purchasers of microcomputer systems: "One should not under any circumstances acquire a particular computer solely because of the attributes of the hardware. Regardless of its capabilities, the equipment is of no value whatsoever if appropriate application software is not available to support the requirements of the user."

"When entering into an agreement with a supplier for the acquisition of computer application software, ensure that the contract contains adequate protection with regard to:

- The compatability of the software with the proposed hardware configuration.
- The delivery dates for each of the selected application software packages.
- A performance guarantee which explicitly covers your requirement specifications.

"When contracting for professional services such as the custom development or modification of computer programs, spend as much time confirming the references and capabilities of the prospective supplier as one would spend when hiring an employee for a similar position. Furthermore, do not enter into an agreement with a custom programmer or other professional without a formal written contract clearly stating your expectations of performance in terms of the quantity, quality and timeliness of the products to be developed."

It should not be concluded from the foregoing commentary that the existence of formal specifications and contracts would have prevented the problems that befell this village. In fact, the village ended up not paying for the software as it never performed its intended function. Nevertheless, the existence of a formal contract allows a municipality to exert greater pressure on the supplier if agreed-upon schedules and commitments are not met.

CASE STUDY NO. 3

A MEDIUM-SIZED TOWNSHIP

IN CENTRAL ONTARIO

BACKGROUND

Case Study No. 3 is a medium-sized township located in central Ontario serving a population of 11,000. The majority of the people either work in the surrounding towns and cities or are involved locally in agriculture. The township office produces 4,000 tax bills with four installments annually. In addition, 1,500 water and sewage bills are processed bi-monthly.

Prior to converting to automation, all accounting systems were manual except for the tax billing, which was produced through a computer service bureau. The township maintained two administrative offices about five miles apart. All of the accounting and billing functions were handled from one office while the second office handled the payment of tax and water bills and dealt with queries from the public. There was some discussion about closing one of the offices and merging the two staffs.

INVESTIGATION, FINDINGS AND APPROACH

The treasurer, who is also the tax collector, was becoming increasingly frustrated with the delays in generating tax bills from their outside agency. He felt that a computer system would improve the township's cash flow plus provide more timely and detailed financial reports for administration and Council. It was additionally hoped that a computer system would assist in the merger of the two administrative offices. The chairman of the Finance Committee was directed by Council to work with the treasurer to assess the feasibility of a computer system.

The township followed these steps in selecting and planning their computer system:

- reviewed plans with external advisors;
- formed a steering committee comprised of representatives from Council, the administration and local taxpayers with data processing experience;
- prepared and presented a cost/benefit study to Council;
- documented their information requirements and produced a Request For Proposal (RFP) document;
- developed a list of bidders, including selection criteria and forwarded the RFP to bidders;
- evaluated proposals and developed a short list of bidders;
- selected a successful supplier and presented their recommendation to Council; and finally
- signed a contract with the supplier.

Working with the assistance of experienced volunteers, the township was able to complete the planning and selection of the computer system in a little under a year.

The following sections review in detail the steps taken by this municipality in planning and selecting their computer system:

Review Of Plans With External Advisors

With Council's permission, the treasurer discussed his plans for computerization with his external auditors. They arranged for one of their small-business consultants to meet with the treasurer to review his plans. The consultant assured the treasurer that what he wanted to do was practical and that there were a number of suppliers available with proven software packages for municipal accounting applications. He emphasized the importance in the planning processs of documenting information requirements in detail to avoid confusion and to assist later in the selection process. He also emphasized the importance of working with a supplier who has proven municipal software installed in other municipalities.

The treasurer discussed with the consultant how the consultant could assist the township and the cost of his services. The consultant explained that his fees were based on the amount of time spent and the split of responsibilities between the township and the consultant. Based upon his discussion with the treasurer, the consultant submitted a proposal to the Finance Committee which stated that if the consultant did the bulk of the work, the professional fees would be over $20,000 for the feasibility study, documentation of the requirements and the supplier selection activities. If the consultant only supervised the treasurer and the staff in those activities, the consulting fees would range from $4,000 to $6,000 depending on how much effort was required on the consultant's part. The Finance Committee felt that they could not afford a professional systems consultant.

Formation of a Steering Committee

With Ministry assistance, the treasurer formed a committee of local experienced computer professionals who understood municipal accounting systems. Ministry officials suggested that the treasurer consider forming a joint committee with a municipality in another region which was also exploring the possibilities of acquiring a small business computer. As a result, two steering comittees were established to advise the two municipalities in their computer selection process. Each committee included members of staff, Council, members of the community with technical and municipal systems expertise, and two ministry resource people. The committees initially met independently and later pooled their resources to arrive at joint conclusions.

Conduct of a Feasibility Study

Drawing upon the experience of the committee, the treasurer prepared a brief cost benefit/study examining the likely costs for such a system and the annual ongoing savings once it was properly implemented. The major benefits included the potential to reduce administrative workload and cost once the system was fully implemented, improved cash flow, lower interest costs as a result of more timely collection of receivables, and more timely and detailed financial reporting for Council. Based upon this two-page report, the treasurer was authorized to document the township's requirements and prepare a Request for Proposal (RFP).

Documentation of Requirements and Preparation of an RFP

The township hired a computer science student under the Involvement in Municipal Administration Programme to identify the strengths and weaknesses in the existing administrative accounting systems, and to document paper flow, key information requirements and critical volumes. The student paid particular attention to those systems that were in line for automation. They were:

- utility billing and receivables
- accounts payable
- general ledger
- budgeting
- tax billing and receivables

The student also gathered key volume statistics (e.g., number of taxpayers, number of cheques processed per month, etc). These statistics were used to estimate the amount of disk storage, number of terminals, printer speed, etc. A sample RFP used by another municipality which had recently converted to automated processing methods was used as a guide. The treasurer used this sample RFP and the statistics gathered to produce the township's own RFP that specifically addressed their needs.

Development of a Bidders' List and Selection Criteria

The treasurer worked with members of the steering committee to draw up a list of all potential bidders. Four suppliers had proven software. Another seven suppliers expressed an interest in submitting a proposal when the township had completed its RFP.

At the same time, the committee had developed a list of selection criteria which would be used to evaluate proposals and rank the various suppliers. The most important criteria were:

- quality of the application software;
- experience of the supplier's staff in municipal systems;
- reasonableness of the configuration;
- quality of the proposal; and
- price.

Evaluation of the Proposals

Once the two municipalities had prepared their RFP, they arranged to have a joint bidders' meeting for all suppliers who had asked for a copy of the RFP. At this meeting, the municipalities reviewed their major requirements, discussed the selection process and the evaluation criteria, and emphasized that all suppliers were to work with the chief contact nominated by each of the municipalities. A separate meeting was set up with Ministry representatives to discuss the Ministry's Basic Accounting Codes Package (BACPAC) for the automation of the chart of accounts.

Three suppliers who lacked any municipal systems experience decided not to submit a bid. Of the seven proposals received, three were eliminated partly because they did not address the township's requirements and partly because they did not have any direct municipal experience. The steering committee evaluated the remaining four bids in detail.

Selection of the Supplier

The committee invited each one of the four bidders on the short list to make a presentation to the committee regarding their municipal systems experience and to demonstrate their application hardware/software proposal. References supplied were then checked, with emphasis on municipal organizations. As a result of the reference checking, demonstrations, presentations and quality of proposals, the field was narrowed to two potential suppliers. The supplier who had a more complete set of municipal applications, including tax billing and receivables, consistent with an economically viable proposal was awarded the contract.

Signing the Contract

The committee submitted a written report to Council with their recommendation to proceed with the chosen supplier. The township's lawyer made the following changes to the supplier's standard contract:

- attached the township's RFP and the supplier's response to the contract as addenda;
- negotiated a holdback on all progress payments for hardware and software to be paid 60 days after final sign-off on all systems.

Conclusions

This case study demonstrates the proper process to follow when planning to acquire a small business computer. The treasurer encourages other municipalities to follow a similar process because of the educational value that the municipal staff gain in both the capabilities and limitations of computerized systems and the vendors who support them. He believes that reasonable expectations on the part of the first-time user and of Council are important if the system is to be successful. The municipality can develop reasonable expectations only by taking the time to thoroughly understand and document their requirements and then to evaluate the bidders' proposals.

The additional savings in cost of hardware, software and in other areas achieved by two municipalities negotiating together was an added bonus. In addition, Council, staff and members of the community have gained a better understanding of municipal systems.

24 APPENDIX: CHECKLIST for COMPUTER SELECTION PROCESS

A. ESTABLISH NEEDS

1. Establish reasons why computerization is required, e.g., shortcomings of the old system, potential benefits of change.

2. Ensure that Council is aware of needs and obtain its support.

3. Arrange general meeting with staff and department heads to keep them informed and to dispel fears. Outline the reasons for computerization and obtain their ideas for immediate and potential applications.

4. When financial systems are involved, discuss plans with your municipal auditor and consider involving him in the process.

B. REVIEW ALTERNATIVES

1. Set up a time schedule for the selection process with target dates for each step.

2. Define parameters (scope, content, etc.) for the Request For Proposal (RFP) document.

3. Prepare a work plan.

4. Identify resources required: e.g., staff, consultant, student.

5. Acquire resources.

6. Request the resource person to prepare a detailed loose-leaf binder report on the present and expected operations relating to the installation of a computerized system.

7. Visit different municipal operations to observe the tax system, maintenance management system, payroll, general ledger system, etc. Obtain opinions of satisfaction and/or dissatisfaction with hardware, software, vendor service/relations, etc.

8. Review model general ledger chart of accounts and start writing up requirements for a new general ledger chart of accounts if required.

9. Make decision on needs as the computer needs report is being put together by the resource person.

10. The resource person and the treasurer should prepare and submit a final summary report on their findings regarding computerization to Council. Include a cost benefit analysis for each option.

11. Remember to give municipal staff and Council updated briefings.

C. PREPARATION OF THE REQUEST FOR PROPOSAL

1. Establish the Computer Selection Committee and its terms of reference by resolution of Council. (This could be done at previous stage).

2. Prepare the Request for Proposal.

3. Review the Request for Proposal with Selection Committee.

4. Determine procedures for reviewing proposals and handling vendors.

5. Decide to whom the Request for Proposal will be sent.

6. Have Council adopt the Request for Proposal and authorize its issuance together with procedures for dealing with vendors.

D. EVALUATE AND SELECT

1. Determine the evaluation criteria (by Computer Selection Committee), as well as the weighting and rating methodology.

2. Receive and open the proposals.

3. Arrange meeting of the Selection Committee to evaluate and determine a short list of vendors.

4. Arrange meetings of the Selection Committee to evaluate vendors on the short list in more detail, and to receive additional information.

5. Prepare costings of the proposals.

6. Contact and check vendors' references.

7. Hold oral vendor presentations if desired. Ask questions. Ensure that the people who will be actually using the system are identified.

8. Visit municipal installations of the computer vendors on the short list.

9. Arrange meetings of the Selection Committee to determine the vendor to be recommended to Council.

10. Send recommendations to Council for adoption.

11. Notify winners and losers after Council approval.

E. THE CONTRACT

1. Review vendor's contract. Do not sign a vendor's standard contract until it has been reviewed and amended where appropriate.

2. Establish implementation schedule for inclusion with contracts.

3. Determine method of changing any part of contract.

4. Establish acceptance test criteria.

5. Send recommendations to Council for the contract and a by-law to authorize the signing of the agreement for adoption.

6. Organize a brief orientation session with municipal staff (a must!).

7. Prepare and sign contract under the guidance of your municipal lawyer.

F. IMPLEMENTATION

1. Prepare a one-day in-house seminar on computers, how they work and what they can do for you. Participation by the vendor would be excellent. Also, allow some hands-on experience during the seminar.

2. Establish a small Implementation Committee to guide the installation as necessary (possibly two or three people). Put others on notice that they might be required periodically: e.g., the municipal auditor.

3. Ensure that key users of each major system are on the committee.

4. Install and implement the computer system, in accordance with schedule.

5. Amend policy and procedures, organization design and position descriptions as required.

6. Monitor the hardware and software vendors continuously.

7. Ensure that acceptance criteria and tests have been met.

8. Receive documentation - especially the operator's and user's manuals.

9. Make final payment to vendor(s).

For more information, write or call any of the field offices of the Municipal Operations Division. They are located at these addresses.

CAMBRIDGE

150 Main Street
Cambridge, Ontario
N1R 6P9
(519) 622-1500

GUELPH

147 Wyndham St. N.
4th Floor
Guelph, Ontario
N1H 4E9
(519) 836-2531

LONDON

495 Richmond St.
London, Ontario
N6A 5A9
(519) 438-7255

NORTH BAY

347 Sherbrooke Street
North Bay, Ontario
P1B 2C1
(705) 476-4300

ORILLIA

15B Matchedash St. N.
Orillia, Ontario
L3V 4T4
(705) 325-6144

OSHAWA

74 Simcoe St. S.
Oshawa, Ontario
L1H 4G6
(416) 571-1515

KINGSTON

1055 Princess St.
Kingston, Ontario
K7L 5T3
(613) 547-2203

OTTAWA

244 Rideau St.
Ottawa, Ontario
K1N 5Y3
(613) 566-3711

SUDBURY

430 Notre Dame Avenue
2nd Floor
Sudbury, Ontario
P3C 5K7
(705) 675-4343

THUNDER BAY

435 James St. S.
P.O. Box 5000
Thunder Bay, Ontario
P7C 5G6
(807) 475-1621